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7 **UNITED STATES DISTRICT COURT**  
8 **DISTRICT OF NEVADA**  
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10 UNITED STATES OF AMERICA,

11 Plaintiff,

12 v.

13 JEFFREY COGAN,

14 Defendant.  
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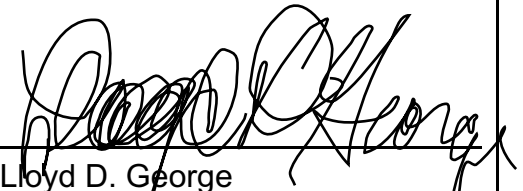
Case No. 2:13-cv-1263-LDG (VCF)

**JUDGMENT**

16 This matter having come before the Court on Plaintiff United States of America's  
17 Motion for Summary Judgment, the Court having considered the record and having granted  
18 the motion, therefore,

19 THE COURT **ORDERS and ADJUDGES** that Plaintiff United States of America  
20 recover from Defendant Jeffrey Cogan the amount of \$198,575.94.

21  
22 DATED this 12 day of September, 2014.

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24   
25 Lloyd D. George  
26 United States District Judge